



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Addison Park District

Unit Code: 022/010/12 County: DUPAGE

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$21,360,985

Equalized Assessed Valuation: \$1,028,227,715

Population: 35,914

Employees:

Full Time:	30
Part Time:	260
Salaries Paid:	\$2,081,315

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	-\$538,858	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	-\$15	\$55	\$32
Revenue Collected During FY 04:	\$3,860,222	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$4,363,061	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$107	\$193	\$120
Per Capita Expenditures:	\$121	\$189	\$125
Revenues over (under) Expenditures:	-\$502,839	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	-24.09%	32.93%	27.44%
Ending Fund Balance for FY 04:	-\$1,051,087	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	-\$29	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,394	\$38,784	\$
Total Unreserved Funds:	-\$1,052,481	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$16,217,499	\$8,894,896	\$5,476,643
Per Capita Debt:	\$452	\$328	\$208
General Obligation Debt over EAV:	0.47%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: Albion Park District

Unit Code: 024/010/12

County: EDWARDS

Fiscal Year End: 12/31/2004

Accounting Method: Cash

Appropriation or Budget: \$100,000

Equalized Assessed Valuation: \$15,252,900

Population: 1,935

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$15,200

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$80,812	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$42	\$36	\$16
Revenue Collected During FY 04:	\$77,272	\$208,562	\$124,097
Expenditures During FY 04:	\$90,885	\$220,436	\$125,757
Per Capita Revenue:	\$40	\$50	\$35
Per Capita Expenditures:	\$47	\$52	\$35
Revenues over (under) Expenditures:	-\$13,613	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	73.94%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$67,199	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$35	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Aledo Park District**

Unit Code: **066/010/12**

County: **MERCER**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$209,320**

Equalized Assessed Valuation: **\$28,681,641**

Population: **3,400**

Employees:

Full Time:

Part Time: **20**

Salaries Paid: **\$22,691**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$	\$36	\$16
Revenue Collected During FY 04:	\$112,245	\$208,562	\$124,097
Expenditures During FY 04:	\$117,195	\$220,436	\$125,757
Per Capita Revenue:	\$33	\$50	\$35
Per Capita Expenditures:	\$34	\$52	\$35
Revenues over (under) Expenditures:	-\$4,950	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	17.36%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$20,349	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$6	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$20,349	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name Allin Township Park District

Unit Code: 064/001/12

County: MCLEAN

Fiscal Year End: 12/31/2004

Accounting Method: Cash

Appropriation or Budget: \$73,500

Equalized Assessed Valuation: \$16,854,493

Population: 1,047

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$14,069

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$37,796	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$36	\$36	\$16
Revenue Collected During FY 04:	\$47,477	\$208,562	\$124,097
Expenditures During FY 04:	\$54,224	\$220,436	\$125,757
Per Capita Revenue:	\$45	\$50	\$35
Per Capita Expenditures:	\$52	\$52	\$35
Revenues over (under) Expenditures:	-\$6,747	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	57.26%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$31,049	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$30	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Alsip Park District**

Unit Code: **016/010/12**

County: **COOK**

Fiscal Year End:

4/30/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,716,233

Equalized Assessed Valuation:

\$586,968,715

Population:

19,725

Employees:

Full Time:

16

Part Time:

210

Salaries Paid:

\$1,130,531

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,037,677	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$53	\$55	\$32
Revenue Collected During FY 04:	\$1,844,707	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$2,028,553	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$94	\$193	\$120
Per Capita Expenditures:	\$103	\$189	\$125
Revenues over (under) Expenditures:	-\$183,846	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	42.09%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$853,831	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$43	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$853,831	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$3,715,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$188	\$328	\$208
General Obligation Debt over EAV:	0.54%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$211,967	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$11	\$24	\$
Revenue Collected During FY 04:	\$856,342	\$726,868	\$
Expenditures During FY 04:	\$973,083	\$763,079	\$
Per Capita Revenue:	\$43	\$24	\$
Per Capita Expenditures:	\$49	\$25	\$
Operating Income (loss):	-\$116,741	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	-18.82%	140.73%	0.00%
Ending Retained Earnings for FY 04:	-\$183,125	\$1,302,917	\$
Per Capita Ending Retained Earnings:	-\$9	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name Arlington Heights Park District

Unit Code: 016/020/12 **County:** COOK

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$18,919,080

Equalized Assessed Valuation: \$2,151,900,176

Population: 76,031

Employees:

Full Time:	105
Part Time:	1,100
Salaries Paid:	\$8,521,187

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$8,488,927	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$112	\$55	\$32
Revenue Collected During FY 04:	\$12,344,458	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$12,739,942	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$162	\$193	\$120
Per Capita Expenditures:	\$168	\$189	\$125
Revenues over (under) Expenditures:	-\$395,484	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	67.67%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$8,621,660	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$113	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$108,929	\$38,784	\$
Total Unreserved Funds:	\$8,512,731	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$74,689	\$676,007	\$
Total Unrestricted Net Assets:	\$11,513,659	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 04:

Amounts

\$26,398,983

Averages

\$8,894,896

Medians

\$5,476,643

Per Capita Debt:

\$347

\$328

\$208

General Obligation Debt over EAV:

1.10%

15.21%

0.39%

Enterprise Funds

Beginning Retained Earnings for FY 04:

Amounts

\$7,121,866

Averages

\$1,004,923

Medians

\$

Per Capita Beginning Retained Earnings for FY 04:

\$94

\$24

\$

Revenue Collected During FY 04:

\$2,856,199

\$726,868

\$

Expenditures During FY 04:

\$3,014,907

\$763,079

\$

Per Capita Revenue:

\$38

\$24

\$

Per Capita Expenditures:

\$40

\$25

\$

Operating Income (loss):

-\$158,708

-\$36,212

\$

Ratio of Retained Earnings to Expenditures:

223.91%

140.73%

0.00%

Ending Retained Earnings for FY 04:

\$6,750,781

\$1,302,917

\$

Per Capita Ending Retained Earnings:

\$89

\$34

\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Armington Community Park District**

Unit Code: **090/005/12**

County: **Tazewell**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$47,502**

Equalized Assessed Valuation: **\$13,565,804**

Population: **1,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$22,158	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$22	\$36	\$16
Revenue Collected During FY 04:	\$34,392	\$208,562	\$124,097
Expenditures During FY 04:	\$43,013	\$220,436	\$125,757
Per Capita Revenue:	\$34	\$50	\$35
Per Capita Expenditures:	\$43	\$52	\$35
Revenues over (under) Expenditures:	-\$8,621	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	31.47%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$13,537	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$14	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name Arthur Park District

Unit Code: 021/010/12

County: DOUGLAS

Fiscal Year End: 6/30/2004

Accounting Method: Cash

Appropriation or Budget: \$198,844

Equalized Assessed Valuation: \$70,549,573

Population: 5,000

Employees:

Full Time: 1

Part Time: 27

Salaries Paid: \$58,794

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$64,254	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$13	\$36	\$16
Revenue Collected During FY 04:	\$158,292	\$208,562	\$124,097
Expenditures During FY 04:	\$202,460	\$220,436	\$125,757
Per Capita Revenue:	\$32	\$50	\$35
Per Capita Expenditures:	\$40	\$52	\$35
Revenues over (under) Expenditures:	-\$44,168	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	9.92%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$20,086	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$4	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$20,086	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: Astoria Park District

Unit Code: 029/005/12

County: Fulton

Fiscal Year End: 4/30/2004

Accounting Method: Cash

Appropriation or Budget: \$8,250

Equalized Assessed Valuation: \$6,035,367

Population: 1,300

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$7,755	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$6	\$36	\$16
Revenue Collected During FY 04:	\$12,037	\$208,562	\$124,097
Expenditures During FY 04:	\$15,501	\$220,436	\$125,757
Per Capita Revenue:	\$9	\$50	\$35
Per Capita Expenditures:	\$12	\$52	\$35
Revenues over (under) Expenditures:	-\$3,464	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	27.68%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$4,291	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$3	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name Atlanta Memorial Park District

Unit Code: 054/010/12 **County:** LOGAN

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$59,500

Equalized Assessed Valuation: \$29,546,667

Population: 2,000

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$10,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$14,060	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$7	\$36	\$16
Revenue Collected During FY 04:	\$44,312	\$208,562	\$124,097
Expenditures During FY 04:	\$35,763	\$220,436	\$125,757
Per Capita Revenue:	\$22	\$50	\$35
Per Capita Expenditures:	\$18	\$52	\$35
Revenues over (under) Expenditures:	\$8,549	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	63.22%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$22,609	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$11	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,318	\$11,157	\$
Total Unreserved Funds:	\$19,292	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: Bailey Park District

Unit Code: 001/005/12

County: ADAMS

Fiscal Year End: 4/30/2004

Accounting Method: Cash

Appropriation or Budget: \$9,030

Equalized Assessed Valuation: \$9,069,822

Population: 1,244

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$8,367	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$7	\$36	\$16
Revenue Collected During FY 04:	\$9,464	\$208,562	\$124,097
Expenditures During FY 04:	\$11,388	\$220,436	\$125,757
Per Capita Revenue:	\$8	\$50	\$35
Per Capita Expenditures:	\$9	\$52	\$35
Revenues over (under) Expenditures:	-\$1,924	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	56.58%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$6,443	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$5	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Barrington Park District**

Unit Code: **049/010/12**

County: **LAKE**

Fiscal Year End: **12/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,571,618**

Equalized Assessed Valuation: **\$530,629,180**

Population: **10,170**

Employees:

Full Time: **15**

Part Time: **280**

Salaries Paid: **\$1,627,825**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,523,854	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$150	\$55	\$32
Revenue Collected During FY 04:	\$3,753,912	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$3,202,004	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$369	\$193	\$120
Per Capita Expenditures:	\$315	\$189	\$125
Revenues over (under) Expenditures:	\$551,908	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	52.33%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$1,675,762	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$165	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$1,650,562	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$15,015,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$1,476	\$328	\$208
General Obligation Debt over EAV:	2.42%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Barrington-Countryside Park District**

Unit Code: **016/025/12** **County:** **COOK**

Fiscal Year End: **12/31/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$329,075**

Equalized Assessed Valuation: **\$337,858,118**

Population: **4,176**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$36,603**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$252,718	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$61	\$36	\$16
Revenue Collected During FY 04:	\$125,339	\$208,562	\$124,097
Expenditures During FY 04:	\$159,240	\$220,436	\$125,757
Per Capita Revenue:	\$30	\$50	\$35
Per Capita Expenditures:	\$38	\$52	\$35
Revenues over (under) Expenditures:	-\$33,901	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	137.41%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$218,817	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$52	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$32,220	\$11,157	\$
Total Unreserved Funds:	\$186,597	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name Bartlett Park District

Unit Code: 016/030/12 **County:** COOK

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$8,161,463

Equalized Assessed Valuation: \$844,717,393

Population: 37,883

Employees:

Full Time:	44
Part Time:	433
Salaries Paid:	\$2,718,669

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$2,227,487	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$59	\$55	\$32
Revenue Collected During FY 04:	\$5,701,903	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$5,364,205	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$151	\$193	\$120
Per Capita Expenditures:	\$142	\$189	\$125
Revenues over (under) Expenditures:	\$337,698	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	43.87%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$2,353,536	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$62	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,400	\$38,784	\$
Total Unreserved Funds:	\$2,351,136	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$23,496,271	\$8,894,896	\$5,476,643
Per Capita Debt:	\$620	\$328	\$208
General Obligation Debt over EAV:	2.78%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$191,404	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$5	\$24	\$
Revenue Collected During FY 04:	\$284,388	\$726,868	\$
Expenditures During FY 04:	\$251,100	\$763,079	\$
Per Capita Revenue:	\$8	\$24	\$
Per Capita Expenditures:	\$7	\$25	\$
Operating Income (loss):	\$33,288	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	-78.33%	140.73%	0.00%
Ending Retained Earnings for FY 04:	-\$196,692	\$1,302,917	\$
Per Capita Ending Retained Earnings:	-\$5	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Batavia Park District**

Unit Code: **045/010/12** County: **KANE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,844,489**

Equalized Assessed Valuation: **\$757,145,987**

Population: **25,281**

Employees:

Full Time: **27**

Part Time: **300**

Salaries Paid: **\$1,817,015**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$371,302	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$15	\$55	\$32
Revenue Collected During FY 04:	\$4,323,925	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$3,840,921	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$171	\$193	\$120
Per Capita Expenditures:	\$152	\$189	\$125
Revenues over (under) Expenditures:	\$483,004	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	22.24%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$854,306	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$34	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$854,306	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$11,674,160	\$8,894,896	\$5,476,643
Per Capita Debt:	\$462	\$328	\$208
General Obligation Debt over EAV:	1.54%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Beardstown Park District**

Unit Code: **009/010/12**

County: **CASS**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$499,200**

Equalized Assessed Valuation: **\$46,260,002**

Population: **8,348**

Employees:

Full Time: **3**

Part Time: **20**

Salaries Paid: **\$159,602**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$110,058	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$13	\$36	\$16
Revenue Collected During FY 04:	\$286,208	\$208,562	\$124,097
Expenditures During FY 04:	\$359,342	\$220,436	\$125,757
Per Capita Revenue:	\$34	\$50	\$35
Per Capita Expenditures:	\$43	\$52	\$35
Revenues over (under) Expenditures:	-\$73,134	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	33.37%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$119,920	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$14	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$14,232	\$11,157	\$
Total Unreserved Funds:	\$105,688	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$261,600	\$253,819	\$
Per Capita Debt:	\$31	\$46	\$
General Obligation Debt over EAV:	0.57%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name Bedford Park District

Unit Code: 016/040/12 **County:** COOK

Fiscal Year End: 12/31/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,940,350

Equalized Assessed Valuation: \$445,459,514

Population: 1,400

Employees:

Full Time:	9
Part Time:	30
Salaries Paid:	\$573,543

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$461,092	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$329	\$55	\$32
Revenue Collected During FY 04:	\$1,201,555	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,161,508	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$858	\$193	\$120
Per Capita Expenditures:	\$830	\$189	\$125
Revenues over (under) Expenditures:	\$40,047	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	43.15%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$501,139	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$358	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$237,507	\$676,007	\$
Total Unrestricted Net Assets:	\$252,743	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$880,585	\$8,894,896	\$5,476,643
Per Capita Debt:	\$629	\$328	\$208
General Obligation Debt over EAV:	0.19%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Belvidere Park District**

Unit Code: **004/010/12** County: **BOONE**

Fiscal Year End: **12/31/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,204,808**

Equalized Assessed Valuation: **\$468,929,131**

Population: **27,026**

Employees:

Full Time: **13**

Part Time: **46**

Salaries Paid: **\$942,880**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,069,452	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$40	\$55	\$32
Revenue Collected During FY 04:	\$1,992,011	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,969,485	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$74	\$193	\$120
Per Capita Expenditures:	\$73	\$189	\$125
Revenues over (under) Expenditures:	\$22,526	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	55.44%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$1,091,978	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$40	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$1,091,958	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,448,022	\$676,007	\$
Total Unrestricted Net Assets:	\$1,069,914	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$6,017,064	\$8,894,896	\$5,476,643
Per Capita Debt:	\$223	\$328	\$208
General Obligation Debt over EAV:	0.20%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Bensenville Park District

Unit Code: 022/020/12

County: DUPAGE

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$13,975,378

Equalized Assessed Valuation: \$799,372,744

Population: 22,000

Employees:

Full Time: 37

Part Time: 326

Salaries Paid: \$2,764,588

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$621,724	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$28	\$55	\$32
Revenue Collected During FY 04:	\$2,604,185	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$2,891,255	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$118	\$193	\$120
Per Capita Expenditures:	\$131	\$189	\$125
Revenues over (under) Expenditures:	-\$287,070	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	12.96%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$374,654	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$17	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$222,944	\$38,784	\$
Total Unreserved Funds:	\$151,710	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$10,370,299	\$8,894,896	\$5,476,643
Per Capita Debt:	\$471	\$328	\$208
General Obligation Debt over EAV:	0.26%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,298,427	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$59	\$24	\$
Revenue Collected During FY 04:	\$3,317,687	\$726,868	\$
Expenditures During FY 04:	\$3,893,642	\$763,079	\$
Per Capita Revenue:	\$151	\$24	\$
Per Capita Expenditures:	\$177	\$25	\$
Operating Income (loss):	-\$575,955	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	18.26%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$710,900	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$32	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Berkeley Park District**

Unit Code: **016/050/12**

County: **COOK**

Fiscal Year End: **12/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$694,676**

Equalized Assessed Valuation: **\$72,612,106**

Population: **5,125**

Employees:

Full Time: **1**

Part Time: **6**

Salaries Paid: **\$35,069**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$129,213	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$25	\$36	\$16
Revenue Collected During FY 04:	\$151,854	\$208,562	\$124,097
Expenditures During FY 04:	\$140,767	\$220,436	\$125,757
Per Capita Revenue:	\$30	\$50	\$35
Per Capita Expenditures:	\$27	\$52	\$35
Revenues over (under) Expenditures:	\$11,087	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	99.67%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$140,300	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$27	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$92,392	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$100,000	\$253,819	\$
Per Capita Debt:	\$20	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Berwyn Park District**

Unit Code: **016/060/12** County: **COOK**

Fiscal Year End: **12/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,455,822**

Equalized Assessed Valuation: **\$402,256,815**

Population: **35,000**

Employees:

Full Time:	10
Part Time:	75
Salaries Paid:	\$589,186

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	-\$74,424	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	-\$2	\$55	\$32
Revenue Collected During FY 04:	\$1,354,403	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,315,587	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$39	\$193	\$120
Per Capita Expenditures:	\$38	\$189	\$125
Revenues over (under) Expenditures:	\$38,816	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	-2.01%	32.93%	27.44%
Ending Fund Balance for FY 04:	-\$26,437	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	-\$1	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$761,234	\$676,007	\$
Total Unrestricted Net Assets:	-\$76,768	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,827,502	\$8,894,896	\$5,476,643
Per Capita Debt:	\$52	\$328	\$208
General Obligation Debt over EAV:	0.45%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Big Rock Park District**

Unit Code: **045/015/12**

County: **KANE**

Fiscal Year End: **5/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$71,190**

Equalized Assessed Valuation: **\$4,647,334**

Population: **1,938**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$16,244	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$8	\$36	\$16
Revenue Collected During FY 04:	\$64,095	\$208,562	\$124,097
Expenditures During FY 04:	\$56,871	\$220,436	\$125,757
Per Capita Revenue:	\$33	\$50	\$35
Per Capita Expenditures:	\$29	\$52	\$35
Revenues over (under) Expenditures:	\$7,224	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	41.27%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$23,468	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$12	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Black Hawk Park District**

Unit Code: **043/010/12**

County: **JO DAVIESS**

Fiscal Year End: **5/31/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$103,635**

Equalized Assessed Valuation: **\$19,469,790**

Population: **1,975**

Employees:

Full Time:

Part Time: **25**

Salaries Paid: **\$30,063**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$41,461	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$21	\$36	\$16
Revenue Collected During FY 04:	\$74,599	\$208,562	\$124,097
Expenditures During FY 04:	\$73,011	\$220,436	\$125,757
Per Capita Revenue:	\$38	\$50	\$35
Per Capita Expenditures:	\$37	\$52	\$35
Revenues over (under) Expenditures:	\$1,588	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	58.96%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$43,049	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$22	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Bloomington Park District**

Unit Code: **022/030/12** County: **DUPAGE**

Fiscal Year End: **5/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,612,774**

Equalized Assessed Valuation: **\$845,179,122**

Population: **21,000**

Employees:

Full Time:	20
Part Time:	55
Salaries Paid:	\$1,659,574

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,080,893	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$51	\$55	\$32
Revenue Collected During FY 04:	\$3,103,575	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$2,779,655	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$148	\$193	\$120
Per Capita Expenditures:	\$132	\$189	\$125
Revenues over (under) Expenditures:	\$323,920	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	44.06%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$1,224,813	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$58	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$97,548	\$38,784	\$
Total Unreserved Funds:	\$1,157,402	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$8,690,746	\$8,894,896	\$5,476,643
Per Capita Debt:	\$414	\$328	\$208
General Obligation Debt over EAV:	1.03%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Blue Island Park District

Unit Code: 016/070/12

County: COOK

Fiscal Year End:

4/30/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,005,000

Equalized Assessed Valuation:

\$196,988,754

Population:

25,000

Employees:

Full Time:

6

Part Time:

130

Salaries Paid:

\$500,710

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$318,747	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$13	\$55	\$32
Revenue Collected During FY 04:	\$1,130,307	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,182,677	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$45	\$193	\$120
Per Capita Expenditures:	\$47	\$189	\$125
Revenues over (under) Expenditures:	-\$52,370	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	22.65%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$267,822	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$11	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$7,384	\$38,784	\$
Total Unreserved Funds:	\$260,438	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$313,680	\$8,894,896	\$5,476,643
Per Capita Debt:	\$13	\$328	\$208
General Obligation Debt over EAV:	0.08%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Bolingbrook Park District**

Unit Code: **099/010/12** County: **WILL**

Fiscal Year End: **12/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,185,187**

Equalized Assessed Valuation: **\$1,562,179,849**

Population: **67,000**

Employees:

Full Time:	52
Part Time:	575
Salaries Paid:	\$4,013,035

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$2,014,363	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$30	\$55	\$32
Revenue Collected During FY 04:	\$7,843,763	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$7,516,336	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$117	\$193	\$120
Per Capita Expenditures:	\$112	\$189	\$125
Revenues over (under) Expenditures:	\$327,427	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	26.38%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$1,982,637	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$30	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$20,467,756	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$35,751,251	\$8,894,896	\$5,476,643
Per Capita Debt:	\$534	\$328	\$208
General Obligation Debt over EAV:	0.17%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$522,799	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$8	\$24	\$
Revenue Collected During FY 04:	\$906,941	\$726,868	\$
Expenditures During FY 04:	\$875,870	\$763,079	\$
Per Capita Revenue:	\$14	\$24	\$
Per Capita Expenditures:	\$13	\$25	\$
Operating Income (loss):	\$31,071	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	48.56%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$425,334	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$6	\$34	\$



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name **Bourbonnais Park District**

Unit Code: **046/005/12** **County:** **KANKAKEE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,059,288**

Equalized Assessed Valuation: **\$485,382,036**

Population: **32,100**

Employees:

Full Time:	14
Part Time:	100
Salaries Paid:	\$609,857

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,271,088	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$40	\$55	\$32
Revenue Collected During FY 04:	\$1,665,315	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,753,260	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$52	\$193	\$120
Per Capita Expenditures:	\$55	\$189	\$125
Revenues over (under) Expenditures:	-\$87,945	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	67.48%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$1,183,143	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$37	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$236,610	\$38,784	\$
Total Unreserved Funds:	\$946,533	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$278,725	\$8,894,896	\$5,476,643
Per Capita Debt:	\$9	\$328	\$208
General Obligation Debt over EAV:	0.00%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: Bridgeview Park District

Unit Code: 016/080/12

County: COOK

Fiscal Year End: 12/31/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,719,245

Equalized Assessed Valuation: \$296,688,013

Population: 14,000

Employees:

Full Time: 12

Part Time: 20

Salaries Paid: \$319,122

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$249,235	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$18	\$36	\$16
Revenue Collected During FY 04:	\$627,018	\$208,562	\$124,097
Expenditures During FY 04:	\$606,093	\$220,436	\$125,757
Per Capita Revenue:	\$45	\$50	\$35
Per Capita Expenditures:	\$43	\$52	\$35
Revenues over (under) Expenditures:	\$20,925	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	44.57%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$270,159	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$19	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$1,894,974	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$5,736,131	\$253,819	\$
Per Capita Debt:	\$410	\$46	\$
General Obligation Debt over EAV:	1.89%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$907,502	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$65	\$1	\$
Revenue Collected During FY 04:	\$121,243	\$18,580	\$
Expenditures During FY 04:	\$294,847	\$20,692	\$
Per Capita Revenue:	\$9	\$2	\$
Per Capita Expenditures:	\$21	\$2	\$
Operating Income (loss):	-\$173,604	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	301.40%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$888,656	\$31,271	\$
Per Capita Ending Retained Earnings:	\$63	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Broadview Park District**

Unit Code: **016/090/12**

County: **COOK**

Fiscal Year End:

4/30/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,631,748

Equalized Assessed Valuation:

\$233,678,185

Population:

8,750

Employees:

Full Time:

5

Part Time:

55

Salaries Paid:

\$385,560

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$178,566	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$20	\$36	\$16
Revenue Collected During FY 04:	\$722,525	\$208,562	\$124,097
Expenditures During FY 04:	\$795,043	\$220,436	\$125,757
Per Capita Revenue:	\$83	\$50	\$35
Per Capita Expenditures:	\$91	\$52	\$35
Revenues over (under) Expenditures:	-\$72,518	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	13.34%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$106,048	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$12	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$106,050	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$872,500	\$253,819	\$
Per Capita Debt:	\$100	\$46	\$
General Obligation Debt over EAV:	0.37%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Brookeridge Park District**

Unit Code: **022/025/12**

County: **DUPAGE**

Fiscal Year End: **5/31/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$23,425**

Equalized Assessed Valuation: **\$41,627,091**

Population: **1,031**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$25,292	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$25	\$36	\$16
Revenue Collected During FY 04:	\$20,688	\$208,562	\$124,097
Expenditures During FY 04:	\$20,378	\$220,436	\$125,757
Per Capita Revenue:	\$20	\$50	\$35
Per Capita Expenditures:	\$20	\$52	\$35
Revenues over (under) Expenditures:	\$310	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	125.64%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$25,602	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$25	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Buffalo Grove Park District**

Unit Code: **016/100/12** County: **COOK**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,839,000**

Equalized Assessed Valuation: **\$1,372,314,747**

Population: **43,100**

Employees:

Full Time:	43
Part Time:	660
Salaries Paid:	\$3,692,248

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,901,304	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$44	\$55	\$32
Revenue Collected During FY 04:	\$8,058,628	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$7,375,939	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$187	\$193	\$120
Per Capita Expenditures:	\$171	\$189	\$125
Revenues over (under) Expenditures:	\$682,689	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	27.70%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$2,043,025	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$47	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$6,199,815	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$17,980,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$417	\$328	\$208
General Obligation Debt over EAV:	1.17%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$562,024	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$13	\$24	\$
Revenue Collected During FY 04:	\$3,572,732	\$726,868	\$
Expenditures During FY 04:	\$3,409,351	\$763,079	\$
Per Capita Revenue:	\$83	\$24	\$
Per Capita Expenditures:	\$79	\$25	\$
Operating Income (loss):	\$163,381	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	5.68%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$193,582	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$4	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name Burbank Park District

Unit Code: 016/730/12 **County:** COOK

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,192,640

Equalized Assessed Valuation: \$414,641,286

Population: 23,000

Employees:

Full Time: 8

Part Time: 100

Salaries Paid: \$656,895

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,937,716	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$84	\$55	\$32
Revenue Collected During FY 04:	\$1,294,432	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,507,207	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$56	\$193	\$120
Per Capita Expenditures:	\$66	\$189	\$125
Revenues over (under) Expenditures:	-\$212,775	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	114.45%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$1,724,941	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$75	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,724,940	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,090,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$91	\$328	\$208
General Obligation Debt over EAV:	0.50%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Burlington Twp Park District**

Unit Code: **045/030/12**

County: **KANE**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$31,589**

Equalized Assessed Valuation: **\$54,315,295**

Population: **1,600**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$10,785**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$37,315	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$23	\$36	\$16
Revenue Collected During FY 04:	\$31,344	\$208,562	\$124,097
Expenditures During FY 04:	\$37,415	\$220,436	\$125,757
Per Capita Revenue:	\$20	\$50	\$35
Per Capita Expenditures:	\$23	\$52	\$35
Revenues over (under) Expenditures:	-\$6,071	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	83.51%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$31,244	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$20	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Burr Ridge Park District

Unit Code: 022/035/12

County: DUPAGE

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$3,088,327

Equalized Assessed Valuation: \$521,114,527

Population: 7,300

Employees:

Full Time: 4

Part Time: 82

Salaries Paid: \$531,151

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$631,022	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$86	\$55	\$32
Revenue Collected During FY 04:	\$1,350,765	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,267,235	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$185	\$193	\$120
Per Capita Expenditures:	\$174	\$189	\$125
Revenues over (under) Expenditures:	\$83,530	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	56.39%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$714,552	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$98	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$714,552	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,630,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$360	\$328	\$208
General Obligation Debt over EAV:	0.50%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Bushnell Park District**

Unit Code: **062/015/12**

County: **MCDONOUGH**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$98,003**

Equalized Assessed Valuation: **\$17,493,325**

Population: **3,800**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$29,007**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$52,493	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$14	\$36	\$16
Revenue Collected During FY 04:	\$80,784	\$208,562	\$124,097
Expenditures During FY 04:	\$78,809	\$220,436	\$125,757
Per Capita Revenue:	\$21	\$50	\$35
Per Capita Expenditures:	\$21	\$52	\$35
Revenues over (under) Expenditures:	\$1,975	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	69.11%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$54,468	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$14	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$54,468	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Butterfield Park District**

Unit Code: **022/040/12**

County: **DUPAGE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,000,000**

Equalized Assessed Valuation: **\$222,669,988**

Population: **12,000**

Employees:

Full Time: **4**

Part Time: **38**

Salaries Paid: **\$506,219**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$79,042	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$7	\$36	\$16
Revenue Collected During FY 04:	\$835,365	\$208,562	\$124,097
Expenditures During FY 04:	\$916,911	\$220,436	\$125,757
Per Capita Revenue:	\$70	\$50	\$35
Per Capita Expenditures:	\$76	\$52	\$35
Revenues over (under) Expenditures:	-\$81,546	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	-0.27%	91.55%	50.75%
Ending Fund Balance for FY 04:	-\$2,504	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	-\$2,504	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,260,000	\$253,819	\$
Per Capita Debt:	\$188	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Byron Park District**

Unit Code: **071/005/12**

County: **OGLE**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$910,697**

Equalized Assessed Valuation: **\$125,124,276**

Population: **8,000**

Employees:

Full Time: **6**

Part Time: **88**

Salaries Paid: **\$364,073**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$388,628	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$49	\$36	\$16
Revenue Collected During FY 04:	\$710,127	\$208,562	\$124,097
Expenditures During FY 04:	\$653,549	\$220,436	\$125,757
Per Capita Revenue:	\$89	\$50	\$35
Per Capita Expenditures:	\$82	\$52	\$35
Revenues over (under) Expenditures:	\$56,578	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	68.12%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$445,206	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$56	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$445,206	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$155,000	\$253,819	\$
Per Capita Debt:	\$19	\$46	\$
General Obligation Debt over EAV:	0.12%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Calumet Memorial Park District

Unit Code: 016/110/12

County: COOK

Fiscal Year End: 3/31/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,523,759

Equalized Assessed Valuation: \$568,714,197

Population: 42,000

Employees:

Full Time: 20

Part Time: 130

Salaries Paid: \$910,260

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$186,654	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$4	\$55	\$32
Revenue Collected During FY 04:	\$1,730,983	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,790,347	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$41	\$193	\$120
Per Capita Expenditures:	\$43	\$189	\$125
Revenues over (under) Expenditures:	-\$59,364	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	7.11%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$127,290	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$3	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$127,290	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,995,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$48	\$328	\$208
General Obligation Debt over EAV:	0.35%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Canton Park District**

Unit Code: **029/010/12**

County: **FULTON**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,410,515**

Equalized Assessed Valuation: **\$111,954,384**

Population: **13,500**

Employees:

Full Time: **9**

Part Time: **70**

Salaries Paid: **\$454,129**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$708,169	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$52	\$55	\$32
Revenue Collected During FY 04:	\$1,619,127	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,354,626	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$120	\$193	\$120
Per Capita Expenditures:	\$100	\$189	\$125
Revenues over (under) Expenditures:	\$264,501	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	75.23%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$1,019,106	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$75	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$91,599	\$676,007	\$
Total Unrestricted Net Assets:	\$970,012	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,980,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$221	\$328	\$208
General Obligation Debt over EAV:	2.66%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Carbondale Park District**

Unit Code: **039/010/12** County: **JACKSON**

Fiscal Year End: **6/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,620,032**

Equalized Assessed Valuation: **\$210,895,218**

Population: **25,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,761,553	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$70	\$55	\$32
Revenue Collected During FY 04:	\$1,822,213	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$3,870,242	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$73	\$193	\$120
Per Capita Expenditures:	\$155	\$189	\$125
Revenues over (under) Expenditures:	-\$2,048,029	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	10.43%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$403,524	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$16	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$568,236	\$676,007	\$
Total Unrestricted Net Assets:	\$446,854	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$4,024,816	\$8,894,896	\$5,476,643
Per Capita Debt:	\$161	\$328	\$208
General Obligation Debt over EAV:	0.73%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Carlinsville Park District**

Unit Code: **056/010/12**

County: **MACOUPIN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$502,100**

Equalized Assessed Valuation: **\$48,560,162**

Population: **5,000**

Employees:

Full Time: **2**

Part Time: **4**

Salaries Paid: **\$62,778**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$174,747	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$35	\$36	\$16
Revenue Collected During FY 04:	\$226,630	\$208,562	\$124,097
Expenditures During FY 04:	\$361,266	\$220,436	\$125,757
Per Capita Revenue:	\$45	\$50	\$35
Per Capita Expenditures:	\$72	\$52	\$35
Revenues over (under) Expenditures:	-\$134,636	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	11.10%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$40,111	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$8	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$40,110	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$126,000	\$253,819	\$
Per Capita Debt:	\$25	\$46	\$
General Obligation Debt over EAV:	0.26%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Carol Stream Park District**

Unit Code: **022/050/12** County: **DUPAGE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,379,396**

Equalized Assessed Valuation: **\$201,567,586**

Population: **47,350**

Employees:

Full Time:	26
Part Time:	92
Salaries Paid:	\$2,605,576

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$64,581	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$1	\$55	\$32
Revenue Collected During FY 04:	\$4,925,306	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$4,943,417	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$104	\$193	\$120
Per Capita Expenditures:	\$104	\$189	\$125
Revenues over (under) Expenditures:	-\$18,111	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	0.15%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$7,295	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$17,786	\$38,784	\$
Total Unreserved Funds:	-\$10,491	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$18,195,921	\$8,894,896	\$5,476,643
Per Capita Debt:	\$384	\$328	\$208
General Obligation Debt over EAV:	8.77%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: Carrier Mills Park District

Unit Code: 082/005/12 County: SALINE

Fiscal Year End: 5/31/2004

Accounting Method: Cash

Appropriation or Budget: \$44,545

Equalized Assessed Valuation: \$11,531,128

Population: 2,268

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$2,100

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$61,751	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$27	\$36	\$16
Revenue Collected During FY 04:	\$34,558	\$208,562	\$124,097
Expenditures During FY 04:	\$31,053	\$220,436	\$125,757
Per Capita Revenue:	\$15	\$50	\$35
Per Capita Expenditures:	\$14	\$52	\$35
Revenues over (under) Expenditures:	\$3,505	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	210.14%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$65,256	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$29	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$6,000	\$253,819	\$
Per Capita Debt:	\$3	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Carthage Park District**

Unit Code: **034/010/12** County: **HANCOCK**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$186,994**

Equalized Assessed Valuation: **\$24,451,835**

Population: **2,800**

Employees:

Full Time:

Part Time: **19**

Salaries Paid: **\$37,057**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$39,779	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$14	\$36	\$16
Revenue Collected During FY 04:	\$78,439	\$208,562	\$124,097
Expenditures During FY 04:	\$96,273	\$220,436	\$125,757
Per Capita Revenue:	\$28	\$50	\$35
Per Capita Expenditures:	\$34	\$52	\$35
Revenues over (under) Expenditures:	-\$17,834	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	22.79%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$21,945	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$8	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$21,945	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$325,000	\$253,819	\$
Per Capita Debt:	\$116	\$46	\$
General Obligation Debt over EAV:	1.33%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Cary Park District

Unit Code: 063/005/12 County: MCHENRY

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$12,734,100

Equalized Assessed Valuation: \$491,281,356

Population: 21,000

Employees:

Full Time:	18
Part Time:	185
Salaries Paid:	\$1,254,936

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 04:	\$1,750,928	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$83	\$55	\$32
Revenue Collected During FY 04:	\$3,660,010	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$2,896,846	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$174	\$193	\$120
Per Capita Expenditures:	\$138	\$189	\$125
Revenues over (under) Expenditures:	\$763,164	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	111.23%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$3,222,021	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$153	\$58	\$35

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$3,222,021	\$453,868	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$21,115,300	\$8,894,896	\$5,476,643
Per Capita Debt:	\$1,005	\$328	\$208
General Obligation Debt over EAV:	0.13%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$103,064	\$726,868	\$
Expenditures During FY 04:	\$282,151	\$763,079	\$
Per Capita Revenue:	\$5	\$24	\$
Per Capita Expenditures:	\$13	\$25	\$
Operating Income (loss):	-\$179,087	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	-63.47%	140.73%	0.00%
Ending Retained Earnings for FY 04:	-\$179,087	\$1,302,917	\$
Per Capita Ending Retained Earnings:	-\$9	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: Central Stickney Park District

Unit Code: 016/130/12

County: COOK

Fiscal Year End:

4/30/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$681,270

Equalized Assessed Valuation:

\$94,916,724

Population:

3,400

Employees:

Full Time:

9

Part Time:

Salaries Paid:

\$186,422

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	-\$257,300	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	-\$76	\$36	\$16
Revenue Collected During FY 04:	\$286,049	\$208,562	\$124,097
Expenditures During FY 04:	\$359,899	\$220,436	\$125,757
Per Capita Revenue:	\$84	\$50	\$35
Per Capita Expenditures:	\$106	\$52	\$35
Revenues over (under) Expenditures:	-\$73,850	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	-92.01%	91.55%	50.75%
Ending Fund Balance for FY 04:	-\$331,150	\$107,646	\$56,732
Per Capita Ending Fund Balance:	-\$97	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	-\$331,150	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$528,000	\$253,819	\$
Per Capita Debt:	\$155	\$46	\$
General Obligation Debt over EAV:	0.56%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Champaign Park District**

Unit Code: **010/010/12** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,098,604**

Equalized Assessed Valuation: **\$974,471,183**

Population: **68,895**

Employees:

Full Time:	70
Part Time:	240
Salaries Paid:	\$3,658,489

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,863,991	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$56	\$55	\$32
Revenue Collected During FY 04:	\$7,235,993	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$6,540,403	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$105	\$193	\$120
Per Capita Expenditures:	\$95	\$189	\$125
Revenues over (under) Expenditures:	\$695,590	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	69.71%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$4,559,581	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$66	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$6,043	\$38,784	\$
Total Unreserved Funds:	\$4,553,538	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,119,416	\$8,894,896	\$5,476,643
Per Capita Debt:	\$16	\$328	\$208
General Obligation Debt over EAV:	0.10%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$199,561	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$3	\$24	\$
Revenue Collected During FY 04:	\$178,996	\$726,868	\$
Expenditures During FY 04:	\$204,556	\$763,079	\$
Per Capita Revenue:	\$3	\$24	\$
Per Capita Expenditures:	\$3	\$25	\$
Operating Income (loss):	-\$25,560	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	-110.05%	140.73%	0.00%
Ending Retained Earnings for FY 04:	-\$225,121	\$1,302,917	\$
Per Capita Ending Retained Earnings:	-\$3	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name Channahon Park District

Unit Code: 099/015/12 **County:** WILL

Fiscal Year End: 12/31/2004

Accounting Method: Combination

Appropriation or Budget: \$8,785,335

Equalized Assessed Valuation: \$436,930,758

Population: 12,500

Employees:

Full Time:	23
Part Time:	279
Salaries Paid:	\$1,815,938

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$18,315	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$1	\$55	\$32
Revenue Collected During FY 04:	\$1,681,487	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,695,898	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$135	\$193	\$120
Per Capita Expenditures:	\$136	\$189	\$125
Revenues over (under) Expenditures:	-\$14,411	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	8.59%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$145,753	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$12	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$188,698	\$676,007	\$
Total Unrestricted Net Assets:	-\$391,136	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$11,260,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$901	\$328	\$208
General Obligation Debt over EAV:	2.34%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$10,032	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$1	\$24	\$
Revenue Collected During FY 04:	\$1,839,438	\$726,868	\$
Expenditures During FY 04:	\$1,520,559	\$763,079	\$
Per Capita Revenue:	\$147	\$24	\$
Per Capita Expenditures:	\$122	\$25	\$
Operating Income (loss):	\$318,879	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.82%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$12,399	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$1	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Charleston Twp Park District**

Unit Code: **015/020/12**

County: **COLES**

Fiscal Year End: **3/31/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$375,000**

Equalized Assessed Valuation: **\$179,392,188**

Population: **22,901**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$45,537**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$341,587	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$15	\$36	\$16
Revenue Collected During FY 04:	\$260,537	\$208,562	\$124,097
Expenditures During FY 04:	\$373,872	\$220,436	\$125,757
Per Capita Revenue:	\$11	\$50	\$35
Per Capita Expenditures:	\$16	\$52	\$35
Revenues over (under) Expenditures:	-\$113,335	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	61.05%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$228,252	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$10	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$49,625	\$11,157	\$
Total Unreserved Funds:	\$178,627	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Chenoa Park District**

Unit Code: **064/005/12**

County: **MCLEAN**

Fiscal Year End: **12/31/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$42,154**

Equalized Assessed Valuation: **\$26,414,514**

Population: **2,400**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,854	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$2	\$36	\$16
Revenue Collected During FY 04:	\$38,404	\$208,562	\$124,097
Expenditures During FY 04:	\$34,315	\$220,436	\$125,757
Per Capita Revenue:	\$16	\$50	\$35
Per Capita Expenditures:	\$14	\$52	\$35
Revenues over (under) Expenditures:	\$4,089	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	23.15%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$7,943	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$3	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$7,943	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: Chestnut-Beason Park District

Unit Code: 054/015/12 County: LOGAN

Fiscal Year End: 5/31/2004

Accounting Method: Cash

Appropriation or Budget: \$25,000

Equalized Assessed Valuation: \$24,255

Population: 600

Employees:

Full Time: 2

Part Time:

Salaries Paid: \$4,734

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$10,372	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$17	\$36	\$16
Revenue Collected During FY 04:	\$45,147	\$208,562	\$124,097
Expenditures During FY 04:	\$37,833	\$220,436	\$125,757
Per Capita Revenue:	\$75	\$50	\$35
Per Capita Expenditures:	\$63	\$52	\$35
Revenues over (under) Expenditures:	\$7,314	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	46.75%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$17,686	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$29	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$14,640	\$253,819	\$
Per Capita Debt:	\$24	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name Chicago Heights Park District

Unit Code: 016/150/12 **County:** COOK

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,674,480

Equalized Assessed Valuation: \$367,063,967

Population: 32,776

Employees:

Full Time:	35
Part Time:	65
Salaries Paid:	\$785,329

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	-\$1,717,468	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	-\$52	\$55	\$32
Revenue Collected During FY 04:	\$1,955,220	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$2,136,504	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$60	\$193	\$120
Per Capita Expenditures:	\$65	\$189	\$125
Revenues over (under) Expenditures:	-\$181,284	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	-88.87%	32.93%	27.44%
Ending Fund Balance for FY 04:	-\$1,898,752	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	-\$58	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	-\$39,887	\$38,784	\$
Total Unreserved Funds:	-\$1,858,865	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$3,284,066	\$8,894,896	\$5,476,643
Per Capita Debt:	\$100	\$328	\$208
General Obligation Debt over EAV:	0.68%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Chicago Ridge Park District**

Unit Code: **016/155/12** County: **COOK**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,274,177**

Equalized Assessed Valuation: **\$295,973,598**

Population: **15,000**

Employees:

Full Time:	4
Part Time:	40
Salaries Paid:	\$510,706

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$371,133	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$25	\$55	\$32
Revenue Collected During FY 04:	\$972,051	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,100,309	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$65	\$193	\$120
Per Capita Expenditures:	\$73	\$189	\$125
Revenues over (under) Expenditures:	-\$128,258	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	27.20%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$299,268	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$20	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$299,268	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$4,183,085	\$8,894,896	\$5,476,643
Per Capita Debt:	\$279	\$328	\$208
General Obligation Debt over EAV:	0.10%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$326,632	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$22	\$24	\$
Revenue Collected During FY 04:	\$20,326	\$726,868	\$
Expenditures During FY 04:	\$28,127	\$763,079	\$
Per Capita Revenue:	\$1	\$24	\$
Per Capita Expenditures:	\$2	\$25	\$
Operating Income (loss):	-\$7,801	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	-1307.35%	140.73%	0.00%
Ending Retained Earnings for FY 04:	-\$367,718	\$1,302,917	\$
Per Capita Ending Retained Earnings:	-\$25	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: Chili Twp Park District

Unit Code: 034/015/12

County: HANCOCK

Fiscal Year End: 6/30/2004

Accounting Method: Cash

Appropriation or Budget: \$33,996

Equalized Assessed Valuation: \$7,147,874

Population: 650

Employees:

Full Time:

Part Time: 18

Salaries Paid: \$12,553

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,999	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$6	\$36	\$16
Revenue Collected During FY 04:	\$75,097	\$208,562	\$124,097
Expenditures During FY 04:	\$46,263	\$220,436	\$125,757
Per Capita Revenue:	\$116	\$50	\$35
Per Capita Expenditures:	\$71	\$52	\$35
Revenues over (under) Expenditures:	\$28,834	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	70.97%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$32,833	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$51	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$35,000	\$253,819	\$
Per Capita Debt:	\$54	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: Chillicothe Park District

Unit Code: 072/010/12

County: PEORIA

Fiscal Year End: 5/31/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$205,000

Equalized Assessed Valuation: \$171,754,009

Population: 5,900

Employees:

Full Time: 2

Part Time: 29

Salaries Paid: \$73,637

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$118,624	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$20	\$36	\$16
Revenue Collected During FY 04:	\$259,113	\$208,562	\$124,097
Expenditures During FY 04:	\$273,141	\$220,436	\$125,757
Per Capita Revenue:	\$44	\$50	\$35
Per Capita Expenditures:	\$46	\$52	\$35
Revenues over (under) Expenditures:	-\$14,028	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	37.39%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$102,126	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$17	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$103,961	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$29,550	\$253,819	\$
Per Capita Debt:	\$5	\$46	\$
General Obligation Debt over EAV:	0.02%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Clarendon Hills Park District

Unit Code: 022/060/12

County: DUPAGE

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,450,239

Equalized Assessed Valuation: \$336,301,590

Population: 8,047

Employees:

Full Time: 7

Part Time: 100

Salaries Paid: \$547,370

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$27,789	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$3	\$55	\$32
Revenue Collected During FY 04:	\$993,142	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,008,318	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$123	\$193	\$120
Per Capita Expenditures:	\$125	\$189	\$125
Revenues over (under) Expenditures:	-\$15,176	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	0.03%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$316	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$316	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 04:

Amounts

\$1,064,707

Averages

\$8,894,896

Medians

\$5,476,643

Per Capita Debt:

\$132

\$328

\$208

General Obligation Debt over EAV:

0.31%

15.21%

0.39%

Enterprise Funds

Beginning Retained Earnings for FY 04:

Amounts

\$

Averages

\$1,004,923

Medians

\$

Per Capita Beginning Retained Earnings for FY 04:

\$

\$24

\$

Revenue Collected During FY 04:

\$

\$726,868

\$

Expenditures During FY 04:

\$

\$763,079

\$

Per Capita Revenue:

\$

\$24

\$

Per Capita Expenditures:

\$

\$25

\$

Operating Income (loss):

\$

-\$36,212

\$

Ratio of Retained Earnings to Expenditures:

0.00%

140.73%

0.00%

Ending Retained Earnings for FY 04:

\$

\$1,302,917

\$

Per Capita Ending Retained Earnings:

\$

\$34

\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name Clark County Park District

Unit Code: 012/020/12 **County:** CLARK

Fiscal Year End: 3/31/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$743,200

Equalized Assessed Valuation: \$122,019,016

Population: 12,832

Employees:

Full Time:	5
Part Time:	20
Salaries Paid:	\$229,467

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$541,724	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$42	\$36	\$16
Revenue Collected During FY 04:	\$576,661	\$208,562	\$124,097
Expenditures During FY 04:	\$578,086	\$220,436	\$125,757
Per Capita Revenue:	\$45	\$50	\$35
Per Capita Expenditures:	\$45	\$52	\$35
Revenues over (under) Expenditures:	-\$1,425	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	93.46%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$540,299	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$42	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,141	\$11,157	\$
Total Unreserved Funds:	\$535,158	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$21,715	\$253,819	\$
Per Capita Debt:	\$2	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Clyde Park District**

Unit Code: **016/160/12** County: **COOK**

Fiscal Year End: **12/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,142,369**

Equalized Assessed Valuation: **\$525,117,700**

Population: **85,616**

Employees:

Full Time:	12
Part Time:	146
Salaries Paid:	\$1,023,922

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,218,995	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$14	\$55	\$32
Revenue Collected During FY 04:	\$2,106,189	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$2,280,903	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$25	\$193	\$120
Per Capita Expenditures:	\$27	\$189	\$125
Revenues over (under) Expenditures:	-\$174,714	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	45.78%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$1,044,281	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$12	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$956,863	\$676,007	\$
Total Unrestricted Net Assets:	\$1,044,282	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 04:

Amounts

\$3,150,646

Averages

\$8,894,896

Medians

\$5,476,643

Per Capita Debt:

\$37

\$328

\$208

General Obligation Debt over EAV:

0.60%

15.21%

0.39%

Enterprise Funds

Beginning Retained Earnings for FY 04:

Amounts

\$

Averages

\$1,004,923

Medians

\$

Per Capita Beginning Retained Earnings for FY 04:

\$

\$24

\$

Revenue Collected During FY 04:

\$

\$726,868

\$

Expenditures During FY 04:

\$

\$763,079

\$

Per Capita Revenue:

\$

\$24

\$

Per Capita Expenditures:

\$

\$25

\$

Operating Income (loss):

\$

-\$36,212

\$

Ratio of Retained Earnings to Expenditures:

0.00%

140.73%

0.00%

Ending Retained Earnings for FY 04:

\$

\$1,302,917

\$

Per Capita Ending Retained Earnings:

\$

\$34

\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name Collinsville Park District

Unit Code: 057/005/12 **County:** MADISON

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$3,200,506

Equalized Assessed Valuation: \$432,222,789

Population: 32,954

Employees:

Full Time: 7

Part Time: 145

Salaries Paid: \$587,104

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$2,291	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$	\$55	\$32
Revenue Collected During FY 04:	\$1,259,637	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,934,341	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$38	\$193	\$120
Per Capita Expenditures:	\$59	\$189	\$125
Revenues over (under) Expenditures:	-\$674,704	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	0.92%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$17,790	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$1	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$17,793	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 04:

Amounts

\$8,940,000

Averages

\$8,894,896

Medians

\$5,476,643

Per Capita Debt:

\$271

\$328

\$208

General Obligation Debt over EAV:

0.28%

15.21%

0.39%

Enterprise Funds

Beginning Retained Earnings for FY 04:

Amounts

\$

Averages

\$1,004,923

Medians

\$

Per Capita Beginning Retained Earnings for FY 04:

\$

\$24

\$

Revenue Collected During FY 04:

\$

\$726,868

\$

Expenditures During FY 04:

\$

\$763,079

\$

Per Capita Revenue:

\$

\$24

\$

Per Capita Expenditures:

\$

\$25

\$

Operating Income (loss):

\$

-\$36,212

\$

Ratio of Retained Earnings to Expenditures:

0.00%

140.73%

0.00%

Ending Retained Earnings for FY 04:

\$

\$1,302,917

\$

Per Capita Ending Retained Earnings:

\$

\$34

\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: Coloma Park District

Unit Code: 098/010/12

County: WHITESIDE

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,077,300

Equalized Assessed Valuation: \$99,200,000

Population: 9,800

Employees:

Full Time: 6

Part Time: 46

Salaries Paid: \$275,019

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$445,542	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$45	\$36	\$16
Revenue Collected During FY 04:	\$532,332	\$208,562	\$124,097
Expenditures During FY 04:	\$491,777	\$220,436	\$125,757
Per Capita Revenue:	\$54	\$50	\$35
Per Capita Expenditures:	\$50	\$52	\$35
Revenues over (under) Expenditures:	\$40,555	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	98.85%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$486,097	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$50	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$486,097	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$225,000	\$253,819	\$
Per Capita Debt:	\$23	\$46	\$
General Obligation Debt over EAV:	0.23%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Country Club Hills Park District

Unit Code: 016/180/12

County: COOK

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,435,860

Equalized Assessed Valuation: \$171,831,235

Population: 16,335

Employees:

Full Time: 10

Part Time: 52

Salaries Paid: \$484,708

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	-\$1,541,697	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	-\$94	\$55	\$32
Revenue Collected During FY 04:	\$906,369	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,295,356	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$55	\$193	\$120
Per Capita Expenditures:	\$79	\$189	\$125
Revenues over (under) Expenditures:	-\$388,987	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	-149.05%	32.93%	27.44%
Ending Fund Balance for FY 04:	-\$1,930,684	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	-\$118	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	-\$1,930,684	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$5,608,286	\$8,894,896	\$5,476,643
Per Capita Debt:	\$343	\$328	\$208
General Obligation Debt over EAV:	3.25%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$383,693	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$23	\$24	\$
Revenue Collected During FY 04:	\$7,499	\$726,868	\$
Expenditures During FY 04:	\$42,730	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$3	\$25	\$
Operating Income (loss):	-\$35,231	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	-980.40%	140.73%	0.00%
Ending Retained Earnings for FY 04:	-\$418,924	\$1,302,917	\$
Per Capita Ending Retained Earnings:	-\$26	\$34	\$



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Creston-Dement Park District**

Unit Code: **071/030/12**

County: **OGLE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$17,376**

Equalized Assessed Valuation: **\$15,712,326**

Population: **800**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$24,687	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$31	\$36	\$16
Revenue Collected During FY 04:	\$18,295	\$208,562	\$124,097
Expenditures During FY 04:	\$22,612	\$220,436	\$125,757
Per Capita Revenue:	\$23	\$50	\$35
Per Capita Expenditures:	\$28	\$52	\$35
Revenues over (under) Expenditures:	-\$4,317	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	90.08%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$20,370	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$25	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name **Crete Park District**

Unit Code: **099/020/12** **County:** **WILL**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,297,100**

Equalized Assessed Valuation: **\$144,457,353**

Population: **7,712**

Employees:

Full Time:	5
Part Time:	74
Salaries Paid:	\$322,455

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$138,145	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$18	\$36	\$16
Revenue Collected During FY 04:	\$649,820	\$208,562	\$124,097
Expenditures During FY 04:	\$671,871	\$220,436	\$125,757
Per Capita Revenue:	\$84	\$50	\$35
Per Capita Expenditures:	\$87	\$52	\$35
Revenues over (under) Expenditures:	-\$22,051	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	17.28%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$116,094	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$15	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$116,094	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,213,000	\$253,819	\$
Per Capita Debt:	\$157	\$46	\$
General Obligation Debt over EAV:	0.29%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name Crystal Lake Park District

Unit Code: 063/010/12 **County:** MCHENRY

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$12,772,310

Equalized Assessed Valuation: \$1,348,591,134

Population: 55,000

Employees:

Full Time:	70
Part Time:	530
Salaries Paid:	\$4,191,044

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,369,254	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$25	\$55	\$32
Revenue Collected During FY 04:	\$6,844,229	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$6,605,130	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$124	\$193	\$120
Per Capita Expenditures:	\$120	\$189	\$125
Revenues over (under) Expenditures:	\$239,099	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	24.25%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$1,601,687	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$29	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$1,601,687	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$10,072,490	\$8,894,896	\$5,476,643
Per Capita Debt:	\$183	\$328	\$208
General Obligation Debt over EAV:	0.53%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$2,021,094	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$37	\$24	\$
Revenue Collected During FY 04:	\$1,587,402	\$726,868	\$
Expenditures During FY 04:	\$1,485,004	\$763,079	\$
Per Capita Revenue:	\$29	\$24	\$
Per Capita Expenditures:	\$27	\$25	\$
Operating Income (loss):	\$102,398	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	143.44%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$2,130,158	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$39	\$34	\$